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**PART I - NOTIFICATIONS BY GOVERNMENT, HEADS OF DEPARTMENTS
AND OTHER OFFICERS**

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NOTIFICATIONS BY GOVERNMENT

**REVENUE DEPARTMENT
(COMMERCIAL TAXES-II)**

THE ANDHRA PRADESH GOODS AND SERVICES TAX ACT, 2017 (ACT No. 16 OF 2017) - SECTION 172 OF THE ACT - REMOVAL OF DIFFICULTIES - IN FILING TCS STATEMENT BY E-COMMERCE OPERATORS.

[G.O.Ms.No.277, Revenue (Commercial Taxes-II), 15th April, 2019.]

WHEREAS, sub-section (4) of Section 52 of the Andhra Pradesh Goods and Services Tax Act, 2017 (Act No. 16 of 2017) (hereafter in this Order referred to as the said Act) provides that every operator who collects the amount specified in sub-section (1) shall furnish a statement, electronically, containing the details of outward supplies of goods or services or both effected through it, including the supplies of goods or services or both returned through it, and the amount collected under subsection (1) during a month, in such form and manner as may be prescribed, within ten days after the end of such month ;

AND WHEREAS, certain operators, were unable to obtain registration because of technical issues being faced by them on the common portal but they collected the amount for the months of October, November and December 2018, as a result whereof, the statement under subsection (4) of Section 52 of the said Act could not be furnished and because of that certain difficulties have arisen in giving effect to the provisions of the said sub-section;

NOW, THEREFORE, in exercise of the powers conferred by Section 172 of the Andhra Pradesh Goods and Services Tax Act, 2017, the Government, on recommendations of the Goods and Services Tax Council, hereby makes the following Order, to remove the difficulties, namely : --

1. Short title. --This Order may be called the Andhra Pradesh Goods and Services Tax (Removal of Difficulties) Order No.6 of 2019.
2. In section 52 of the Andhra Pradesh Goods and Services Tax Act, 2017, in sub-section (4), in the Explanation, for the figures, letters and word "31st January, 2019", the figures, letters and word "07th February, 2019" shall be substituted.

Dr. D. SAMBASIVA RAO,
Special Chief Secretary to Government.

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